



# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

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#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 18<sup>th</sup> March, 2021

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-13) GST-2021/R.48(4)(6)TH:-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Gujarat Goods and Services Tax Rules, 2017, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Gujarat, Finance Department No.(GHN-22)GST-2020/R.48(4)(2)-TH dated the 27<sup>th</sup> March, 2020, being Notification No.13/2020-State Tax, namely:-

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of April, 2021, for the words “one hundred crore rupees”, the words “fifty crore rupees” shall be substituted.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Deputy Secretary to Government.

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Government Central Press, Gandhinagar.